



## Other Supplemental Schedules For GASB 54

# CITY OF ELLENSBURG, WASHINGTON

## Street Fund 120

Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual  
For the Year Ended December 31, 2016

	Budget		Actual	Variance with Final Budget
	Original	Final		
<b>REVENUES:</b>				
Property taxes	\$ -	\$ -	\$ -	\$ -
Retail sales & use taxes	-	-	-	-
Other taxes	-	-	-	-
Licenses and permits	-	-	-	-
Intergovernmental	253,585	269,961	284,338	14,377
Charges for services	81,000	81,000	69,114	(11,886)
Fines & forfeits	-	-	-	-
Investment earnings	600	600	3,985	3,385
Miscellaneous	500	500	4,099	3,599
Total revenues	<u>335,685</u>	<u>352,061</u>	<u>361,535</u>	<u>9,474</u>
<b>EXPENDITURES:</b>				
Current:				
General Government	53,000	53,000	52,066	934
Judicial Services	-	-	-	-
Public Safety	-	-	-	-
Utilities	-	-	-	-
Transportation	1,838,323	2,102,983	1,609,475	493,508
Social Services	-	-	-	-
Natural and Economic	-	-	-	-
Culture & Recreation	-	-	-	-
Interest on long-term debt	-	-	-	-
Debt service				
Principal	-	-	-	-
Interest and other charges	-	-	-	-
Capital outlay	-	-	-	-
Total expenditures	<u>1,891,323</u>	<u>2,155,983</u>	<u>1,661,541</u>	<u>494,442</u>
Excess(deficiency) of revenues over expenditures	<u>(1,555,638)</u>	<u>(1,803,922)</u>	<u>(1,300,006)</u>	<u>503,916</u>
<b>OTHER FINANCING SOURCES (USES):</b>				
Disposition of capital assets	-	-	-	-
Transfers in	1,320,000	1,320,000	1,320,000	-
Transfers out	-	-	-	-
Total other financing sources & uses	<u>1,320,000</u>	<u>1,320,000</u>	<u>1,320,000</u>	<u>-</u>
Net change in fund balance	<u>(235,638)</u>	<u>(483,922)</u>	<u>19,994</u>	<u>503,916</u>
Fund balances-beginning	270,504	837,711	959,735	122,024
Fund balances-ending	<u>\$ 34,866</u>	<u>\$ 353,789</u>	<u>\$ 979,729</u>	<u>\$ 625,939</u>

# City of Ellensburg, Washington

## Sales Tax Fund 140

Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual  
For the Year Ended December 31, 2016

	Budget		Actual	Variance with Final Budget
	Original	Final		
<b>REVENUES:</b>				
Property taxes	\$ -	\$ -	\$ -	\$ -
Special assessments	-	-	-	-
Retail sales & use taxes	3,646,000	3,646,000	4,365,540	719,540
Other taxes	-	-	-	-
Licenses and permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for services	-	-	-	-
Fines & forfeits	-	-	-	-
Investment earnings	5,000	5,000	7,646	2,646
Miscellaneous	-	-	-	-
<b>Total revenues</b>	<b>3,651,000</b>	<b>3,651,000</b>	<b>4,373,185</b>	<b>722,185</b>
<b>EXPENDITURES:</b>				
Current:				
General Government	-	-	-	-
Judicial Services	-	-	-	-
Public Safety	-	-	-	-
Utilities	-	-	-	-
Transportation	-	-	-	-
Health & human services	-	-	-	-
Economic environment	-	-	-	-
Culture & recreation	-	-	-	-
Interest on long-term debt	-	-	-	-
Debt service				
Principal	-	-	-	-
Interest and other charges	-	-	-	-
Capital outlay				
Total expenditures	-	-	-	-
Excess(deficiency) of revenues over expenditures	3,651,000	3,651,000	4,373,185	722,185
<b>OTHER FINANCING SOURCES (USES):</b>				
Disposition of capital assets	-	-	-	-
Transfers in	-	-	-	-
Transfers out	(3,760,841)	(4,077,608)	(3,799,361)	278,247
Total other financing sources & uses	(3,760,841)	(4,077,608)	(3,799,361)	278,247
Net change in fund balance	(109,841)	(426,608)	573,824	1,000,432
Fund balances-beginning	983,383	1,265,729	1,649,260	383,531
Fund balances-ending	\$ 873,542	\$ 839,121	\$ 2,223,084	\$ 1,383,963

# CITY OF ELLENSBURG, WASHINGTON

## Police Vehicles Fund 159

Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual  
For the Year Ended December 31, 2016

	Budget		Actual	Variance with Final Budget
	Original	Final		
<b>REVENUES:</b>				
Property taxes	\$ -	\$ -	\$ -	\$ -
Retail sales & use taxes	-	-	-	-
Other taxes	-	-	-	-
Licenses and permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for services	-	-	-	-
Fines & forfeits	-	-	-	-
Investment earnings	-	-	-	-
Miscellaneous	-	-	-	-
Total revenues	-	-	-	-
<b>EXPENDITURES:</b>				
Current:				
General Government	-	-	-	-
Judicial Services	-	-	-	-
Public Safety	-	-	96	(96)
Utilities	-	-	-	-
Transportation	-	-	-	-
Social Services	-	-	-	-
Natural and Economics	-	-	-	-
Culture & Recreation	-	-	-	-
Interest on long-term debt	-	-	-	-
Debt service				
Principal	-	-	-	-
Interest and other charges	-	-	-	-
Capital outlay	51,500	51,500	48,493	3,007
Total expenditures	51,500	51,500	48,589	2,911
Excess(deficiency) of revenues over expenditures	(51,500)	(51,500)	(48,589)	2,911
<b>OTHER FINANCING SOURCES (USES):</b>				
Disposition of capital assets	-	-	1,376	1,376
Transfers in	51,188	51,188	51,188	-
Transfers out	-	-	-	-
Total other financing sources & uses	51,188	51,188	52,564	1,376
Net change in fund balance	(312)	(312)	3,975	4,287
Fund balances-beginning	5,889	9,684	17,972	8,288
Fund balances-ending	\$ 5,577	\$ 9,372	\$ 21,948	\$ 12,576

# CITY OF ELLENSBURG, WASHINGTON

## Geddis Fund 175

Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual  
For the Year Ended December 31, 2016

	Budget		Actual	Variance with Final Budget
	Original	Final		
<b>REVENUES:</b>				
Property taxes	\$ -	\$ -	\$ -	\$ -
Retail sales & use taxes	-	-	-	-
Other taxes	-	-	-	-
Licenses and permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for services	-	-	-	-
Fines & forfeits	-	-	-	-
Investment earnings	-	-	-	-
Miscellaneous	-	-	-	-
Total revenues	-	-	-	-
<b>EXPENDITURES:</b>				
Current:				
General Government	-	-	-	-
Judicial Services	-	-	-	-
Public Safety	-	-	-	-
Utilities	-	-	-	-
Transportation	-	-	-	-
Social Services	-	-	-	-
Natural and Economics	-	-	-	-
Culture & Recreation	-	-	-	-
Interest on long-term debt	-	-	-	-
Debt service				
Principal	-	-	-	-
Interest and other charges	-	-	-	-
Capital outlay				
Total expenditures	-	-	-	-
Excess(deficiency) of revenues over expenditures	-	-	-	-
<b>OTHER FINANCING SOURCES (USES):</b>				
Disposition of capital assets	-	-	-	-
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total other financing sources & uses	-	-	-	-
Net change in fund balance	-	-	-	-
Fund balances-beginning	142,979	-	-	-
Fund balances-ending	\$ 142,979	\$ -	\$ -	\$ -

# CITY OF ELLENSBURG, WASHINGTON

## Special Project Fund 198

Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual  
For the Year Ended December 31, 2016

	Budget		Actual	Variance with Final Budget
	Original	Final		
<b>REVENUES:</b>				
Property taxes	\$ -	\$ -	\$ -	\$ -
Retail sales & use taxes	-	-	-	-
Other taxes	-	-	-	-
Licenses and permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for services	-	-	-	-
Fines & forfeits	-	-	-	-
Investment earnings	-	-	-	-
Miscellaneous	-	-	-	-
Total revenues	-	-	-	-
<b>EXPENDITURES:</b>				
Current:				
General Government	-	-	-	-
Judicial Services	-	-	-	-
Public Safety	-	-	-	-
Utilities	-	-	-	-
Transportation	-	-	-	-
Social Services	-	-	-	-
Natural and Economics	-	-	-	-
Culture & Recreation	-	-	-	-
Interest on long-term debt	-	-	-	-
Debt service				
Principal	-	-	-	-
Interest and other charges	-	-	-	-
Capital outlay				
Total expenditures	-	-	-	-
Excess(deficiency) of revenues over expenditures	-	-	-	-
<b>OTHER FINANCING SOURCES (USES):</b>				
Disposition of capital assets	-	-	-	-
Transfers in	-	-	-	-
Transfers out	-	(4,205)	(4,205)	-
Total other financing sources & uses	-	(4,205)	(4,205)	-
Net change in fund balance	-	(4,205)	(4,205)	-
Fund balances-beginning	4,205	4,205	4,205	-
Fund balances-ending	\$ 4,205	\$ -	\$ -	\$ -